

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

JAMES T. O'CONNOR §
§
V. § CASE NO. 4:07mc3
§
INTERNAL REVENUE SERVICE, et al. §

**MEMORANDUM ADOPTING REPORT AND
RECOMMENDATION OF THE UNITED STATES MAGISTRATE JUDGE**

Came on for consideration the report of the United States Magistrate Judge in this action, this matter having been heretofore referred to the United States Magistrate Judge pursuant to 28 U.S.C. § 636. On August 24, 2007, the report of the Magistrate Judge was entered containing proposed findings of fact and recommendations that Plaintiff's "Petition to Quash Third Party Summons" should be DENIED, the United States's Motion to Dismiss should be GRANTED, and any additional relief sought by Plaintiff should be DENIED.

Having received the report of the United States Magistrate Judge, and no objections thereto having been timely filed, this Court is of the opinion that the findings and conclusions of the Magistrate Judge are correct and adopts the Magistrate Judge's report as the findings and conclusions of the Court.

Therefore, it is ORDERED, ADJUDGED and DECREED that Plaintiff's "Petition to Quash Third Party Summons" is DENIED, the United States's Motion to Dismiss is GRANTED, and all other relief sought by Plaintiff is DENIED.

IT IS SO ORDERED.

SIGNED this 1st day of October, 2007.



MICHAEL H. SCHNEIDER
UNITED STATES DISTRICT JUDGE